

- 1. A manufacturing method of a flash memory, comprising: [c1] providing a substrate, on which a gate structure is formed; forming a source region in the substrate at one side of the gate; forming a first spacer on the sidewall of the gate structure; forming a first conductive layer on the substrate; forming a sacrificial layer on the first conductive layer; removing portions of the sacrificial layer and the first conductive layer by a chemical mechanical polishing (CMP) method until the gate structure is exposed; performing thermal oxidation to form a mask layer on the first conductive layer and the gate structure; removing the sacrificial layer remaining on the first conductive layer; using the mask layer as a mask to etch the first conductive layer until a square second conductive layer is formed; removing the mask layer; forming a lightly doped region in the substrate at the side where the second conductive layer is formed; forming a second spacer on the sidewall of the second conductive layer; and
- [c2] 2. The manufacturing method according to claim 1, wherein the gate structure comprises a tunneling oxide layer, a floating gate, a gate dielectric layer, a control gate and a gate cap layer.

forming a drain region in the substrate at the side of the second conductive

- [c3] 3. The manufacturing method according to claim 1, wherein the second conductive layer is formed as a select gate.
- [c4] 4. The manufacturing method according to claim 2, wherein the material of the tunneling oxide layer includes silicon oxide.
- [c5] 5. The manufacturing method according to claim 2, wherein the material of the gate dielectric layer includes silicon oxide/silicon nitride/oxide.

layer.

6. The manufacturing method according to claim 1, wherein the material of the [c6] sacrificial layer includes silicon nitride. 7. The manufacturing method according to claim 6, wherein the step of [c7] removing the sacrificial layer remaining on the first conductive layer includes wet etching. 8. The manufacturing method according to claim 6, wherein the step of [c8] removing the sacrificial layer remaining on the first conductive layer includes using phosphoric acid as an etchant. 9. The manufacturing method according to claim 1, wherein the material of the [c9] first spacer includes silicon oxide formed by chemical vapor deposition using tetra-ethyl-ortho-silicate and ozone as gas sources. 10. The manufacturing method apparatus according to claim 1, wherein the [c10] second spacer includes silicon oxide formed by chemical vapor deposition using tetra-ethyl-ortho-silicate and ozone as gas sources. 11. The manufacturing method according to claim 1, wherein the material of the [c11] first and second conductive layers includes doped polysilicon. 12. A method for fabricating a square spacer, comprising: [c12] providing a substrate having a stacked structure thereon; forming a conductive layer on the substrate; forming a sacrificial layer on the conductive layer; removing portions of the sacrificial layer and the conductive layer until the stacked structure is exposed;

[c13] 13. The method according to claim 12, wherein the step of removing portions of the sacrificial layer and the conductive layer includes chemical mechanical polishing.

forming a mask layer on the conductive layer and the stacked structure;

using the mask layer as a mask to etch the conductive layer, so as to form a

removing the sacrificial layer remaining on the conductive layer; and

square spacer.

14. The method according to claim 12, wherein the material of the conductive [c14] layer includes doped polysilicon. 15. The method according to claim 12, wherein the material of the sacrificial [c15] layer includes silicon nitride. 16. The method according to claim 15, wherein the step of removing the [c16] sacrificial layer remaining on the conductive layer includes wet etching. 17. The method according to claim 16, wherein the step of removing the [c17] conductive layer includes using phosphoric acid as etchant. 18. The method according to claim 12, wherein the material of the mask layer [c18] comprises silicon oxide. 19. The method according to claim 18, wherein the step of forming the mask [c19] layer includes thermal oxidation. 20. The method according to claim 12, wherein the stacked structure includes a [c20] gate structure.